



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Cindy Evans Date Reviewed: August 29, 2000

Ancillary Document being reviewed (provide number and title): ETA 020.08.103 Catalogues Purchased Within The State For Distribution Without

Date last Issued: July 1, 1966

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-103 Time and place of sale.

Purpose of the document: To educate and inform taxpayers who utilize catalogues in their businesses that when catalogues and price lists are purchased from local printers, taking delivery in Washington, retail sales tax is due on the purchases even if the catalogues and price lists are distributed without the state.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The department should consider repealing this excise tax advisory because WAC 458-20-193(6) (Inbound and outbound interstate sales of tangible personal property) currently explains that tax applies when goods are delivered instate even if the purchaser may use the goods elsewhere.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____